4. Occasional Second Crop Assessment

Mr. Joseph Pettah.—*This Council once again recommends to the Government that the system of occasional second crop assessment, now obtaining in the State, be abolished.*

Mr. President, Sir, the resolution standing in my name reads as follows:—

"This Council once again recommends to the Government that the system of occasional second crop assessment, now obtaining in the State, be abolished". It will be noted that it is a recommendation 'once again', and that shows that the House had made one recommendation already to the Government to get the system abolished in the State. But this recommendation was not accepted; there were the Government Proceedings saying that Government could not accept the resolution. Now I want to bring to the notice of the Government once again the various arguments which could be brought forward in support of this request to the Government to abolish a system which prevails in the State. I shall begin by reading just a sentence of what I said on the previous occasion. I stated then "that this system is unsound in principle, inconsistent and illogical in practice, vaxatious in its application, highly curruptive in its working, uneconomical and unproductive in its results, and also highly injurious to the general efficiency of agriculture, in its ultimate incidence". I have very little to add. But at the same time the House has to be reminded briefly at least of the arguments which were advanced on that occasion. At the very outset I may say that on that occasion the then Hon'ble Member for Revenue was very much unsympathetic; he was very tenacious in opposing any charge in the settlement he had the privilege to introduce in the State. I pleaded that no human institution was perfect and that a slight modification in this respect in the old Proclamation might be made without reflecting adversely on the prestige of the Government. Now too, before proceeding further with the subject I would repeat that plea.

Now, to come to the arguments, first of all my contention is that this occasional second crop assessment is against the principle of ownership of land. Whatever may be laws prevailing here in Cochin, this assessment is opposed to all principles of ownership. That an owner should not have the right to make the best use of his land is opposed, to all elementary principles of ownership—principles which are admitted even by the ordinary landlords. When they let out their lands to ordinary tenants they do not stipulate that the latter should raise only one crop, two crops, three crops and so on. When once the land is given the occupant of the land has the absolute right to use it as best as he could. Such freedom would be encouraging agriculture. But if restrictions are to be

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imposed as to the number of crops which are to be raised, the methods in which the crops are to be raised, etc., that would be a great discouragement to agriculture in general. Thus then this occasional assessment is not only against principles of ownership but also against principles of all common tenancy, so that even supposing that those who hold lands on Pandara pattom tenure are merely tenants of Government this additional assessment could not be justified, since it is a practice which does not obtain even as between the ordinary landlords and tenants. When once the pattom is fixed why should you not give the tenant a free hand why bother yourself about the number of crops he is raising?

Again the system is inconsistent and illogical. We find that the second crop assessment applies only to paddy crops. On a plot of land in addition to the single crop you can raise any other crop, like horsegram, sweet potato, gingely, etc., and no additional assessment is made. The moment you raise a second paddy crop you are made to pay a fresh assessment. Now, Government may say that it is as a matter of generosity that they are not taxing the people for other crops. But I would say it is an ill placed generosity, which compels people to prefer a more impoverishing and less remunerative to a more remunerative and less impoverishing crop. It is against the principles of agricultural efficiency and of sound public finance. And therefore it is against sound economics.

Again, there is another inconsistency. Only fields are assessed to double crops. Whatever you do with your parambas there is no additional assessment. You can do anything with a payattupattom paramba and no additional tax need be paid even if two or more paddy crops are raised. Again, in the case of garden lands you can increase the extent of planting. When the garden in fully planted it gives additional remuneration. Yet no additional assessment is to be paid, because the Proclamation is definite on this point. I understand the main principle underlying the Proclamation is that agriculture should be encouraged by all means; and therefore, the attraction is held out to the cultivators that they will not have to pay anything additional in case they extend the cultivation. I could not understand why this encouragement should not be given to paddy cultivators also. In converting a single crop land into double crop very often additional labour and expenditure are required. And, therefore, the Government if they respect the spirit of the Proclamation, should not demand a share of the second crop. The very fact that these lands were not classified as double crop lands, is sufficient proof that at the time of the Proclamation the assessing authorities thought that these lands were not fit to be

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classified as such. Subsequently the owner either by digging a new well or by levelling the land or by digging it a little more, may have converted it into a second crop land. Money has to be spent for all these operations. It is not fair for the Government to say that nocapital and labour is involved in raising this second crop. Therefore, the argument that no labour or capital is involved in raising the second crop does not hold good. If it were so with these lands the Government ought to have included these lands under double crop assessment. But the Government found that normaly only a single crop could be raised on these lands.

Then another defect of this system of second crop assessment is that it is highly vexatious. You have only to go to the village parts and ask the villagers. They all emphatically say that the system is highly vaxatious and that the Revenue Department causes them unnecessary vaxation. I do not want to say anything about any particular official. There are in the villages two things which cause great annoyance to the farmers, and these are the poramboke question and the occasional second crop assessment. Some illegal gratification is involved in both. When the first crop has failed to a large extent, the farmer is compelled to attempt a second crop. He is not sure of the results. The attempt may fail, and it is when he is beset with such fearsand anxieties that this botheration of fresh assessment comes upon him.

Finally, there is the corruption involved in the system. It is not merely the corruption of the officials but also of the farmers that the system entails. The temptation is too strong. Therefore very often we find a partnership between the officials and the farmers. Much money is collected from the farmers, but very little goes into the treasury. This again is offending the principles of taxation making the system a highly unproductive method of taxation. It is an unnecessary waste, the Government profitting very little while the people pay very much. Only a paltry sum of five or six thousand rupees is realised by Government from the whole State. This system, thus, demoralises the whole of the subordinate class of officers and also all the farmers; and yet brings so little to the Treasury.

Thus, Sir, after offending the principles of ownership and even of common tenancy; after so much of inconsistency and even illegality; after permitting so much of corruption and causing so much of vaxation; after so much discouragement to agriculture, anddifficulty to the farmer; what is it after all that the Government gets? Cannot the Government sacrifice this paltry sum of five or six thousand rupees in the interests of these poor agriculturists?

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Government may say that there are legal difficulties. Perhaps the law as it stands now may not allow the Government to abolish all of a sudden the occasional second crop assessment. But the laws could very well be amended. Laws are made for men and not men for laws. It is up to the Government to get the law rectified. Even from the point of law it is doubtful whether there is any difficulty in abolishing this system. On a previous occasion when this question came before this House there was a good deal of discussion on its legal aspect; and some at least of my vakil friends told me that the matter was at the best doubtful. I ask in all earnestness; why not give the benefit of the doubt to the poor farmers? The provision in the Proclamation that when or wherever a second crop is raised an additional assessment has to be made refers I hold to the condition of the land at the time of the Proclamation, and does contemplate a subsequent improvement of land. If it contemplated subsequent improvements to be made in niloms, it should have applied to similar improvements in the case of parambas also. But no additional assessment is collected in the case of parambas. Taking that analogy we have every reason to interpret that the provision that when a second crop is raised there must be an additional assessment, refers to the conditions obtaining at the time of the Settlement. The Proclamation took into consideration the condition of lands, as it stood at that time. Moreover, even if there is some doubt in the matter I should think that that benefit of the doubt should be given to the farmers, especially because there are other serious objections to the system of assessing occasional second crop. In other words, we plead for the abolition of this system not merely on the ground of its illegality. Even if it is legally correct; even if the law has to be modified for its abolition; we plead that such modification should be effected and the system abolished in view of its numerous direct and indirect evil effects on the agricultural and official classes. I do not want to elaborate my arguments any further. If the law is to be modified the Government may modify it. I hope the Government will be sympathetic; and I also hope that the Members on this side and on the other side too, would accept this resolution as it vitally affects the interests of the farmers of this country.

മിസ്റ്റർ ടി. എ. രാമചന്ദ്രയ്യർ.—ഈ രണ്ടാംവിളവു നികുതിയെ സംബന്ധിച്ചു് ഈ കൌൺസിലിൽ പല പ്രാവശ്യവും വാദപ്രതിവാദങ്ങൾ നടത്തുകയും ഗവർമ്മെണ്ടിൽനിന്നും ആതു് ഈ കൌൺസിലിൽ പാസ്സാക്കുകയും ചെയ്തിട്ടുണ്ടു്. ഇതിനെ സംബന്ധിച്ചുള്ള വാദപ്രതിവാദങ്ങൾ കേട്ടുകേട്ടു മടുത്തു് ഇതിനെ എതിർക്കുവാൻകൂടി എനിക്കു തോന്നുന്നില്ലെങ്കിലും ഒരുണ്ടു്. എന്നാൽ ഇതി

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ന്റെ കാഴ്ചപ്പെരവത്തെ ഓത്തിട്ട് ഞാൻ ഇതിനെ പിന്താങ്ങുന്നു.

Mr. K. Achyuta Menon.—Sir, this resolution as the Hon'ble mover has correctly pointed out came before this House once before. It was moved with the same ability as now and was replied to by my predecessor in office and all that that can possibly be said for and against the resolution have been said on that occasion. I may assure the House that that anxious consideration that has always been bestowed on resolutions moved in this House was bestowed by the Government upon the resolution which was then brought forward and in an elaborate order Government pointed out the reasons why it was unable to comply with the recommendations made by this House and I have nothing more to add than once more affirming all those points referred to in the Government order. But I think it is necessary just to make a few observations so that my observations may be understood clearly.

If I may say so the speech of the Hon'ble Member may be divided into three parts. He first advanced the position that this system of occasional double crop assessment is indefensible in principle : that it is objectionable in practice and it is vexatious and injurious to the best interests of the cultivators He quoted from his own speech, on the former occasion. He has now brought forward a number of arguments which it will be now my task to reply to in detail but briefly.

He first stated that the tax is opposed to all ideas of ownership. I perfectly agree with him. But we differ in the laying down of the premise. He seems to think that the Pandaravaka Verumpattom landholders are the owners. We say no. The fundemental principle underlying the settlement is that the freehold in the land is in the Government and that the land was settled on the tenant on the terms mentioned in the settlement Proclamation of 30 years ago, so that it is not necessary to controvert his position that the owner of a land should be at perfect liberty to deal with his land. On the other hand that argument will only support the Government. It is left to the Government, if it is the owner of the land to settle it on such terms as it likes. If once it is found that the Government is the ultimate owner of the freehold in the land and that it is vested on the tenant under certain terms that very argument of the Hon'ble Member himself will suffice to show that the levy of this tax is in the hands of the Government.

Mr. A. Eachara Menon.—Have we no proprietary right?

Mr. K. Achyuta Menon.—You may have just the right that is given under the Settlement Proclamation. Under the Proclamation, you have to pay tax both on the first crop and on

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the second crop. Government said that they will settle the lands on the ryots under certain conditions. The holders accepted that and took pattas from the Government. That being the position the argument only supports the position of the Government.

Then it was argued that this practice does not obtain among other landholders. Quite right. The Hon'ble Member does not seem to have understood the situation, for the simple reason that the pattam taken by the landholders does not correspond to the small tax taken by the Government. The argument would have been convincing if the pattam had corresponded to the rate of tax fixed by the Government. In the majority of cases the pattam raised by the landholders is higher than the tax imposed by the Government and to compare the position of the landholder with that of the Government and then argue that because the ordinary cultivator does not increase the pattam in similar circumstances Government should not also impose a moderate tax on the second crop, is not to advance the argument a bit. A third argument that he tried to advance was that the position taken up by the Government was inconsistent. I will show that there is nothing inconsistent in it. He forgets one essential principle underlying the settlement and that is that it divided the land into two or three classes. In the case of nilams they remain nilams for 30 years from the time of settlement whatever may happen to these ; they will still be classed as nilams for 30 years ; e. g., nilams may be converted into parambas, Government said we will not enhance the tax. They will be simply nilams. So also in the case of parambas, those settled as parambas remain so whatever happens to them, even if they are converted into nilams, they will be classed as parambas for thirty years. Government said that in the case of nilams they will look to the produce of the land in imposing the tax. In the case of nilams the settlement is not based on the soil as in the case of parambas. In the case of nilams, the State looks only to the total produce of the land. When it is a one crop land you will get one produce. We will assess it at a specified rate and take so much for that crop. But it is said if ever you raise another crop we will also impose additional tax upon it, because in the first crop this produce is not taken into consideration. But the State in its generosity said we are not going to raise the same tax as we were taking for the first crop but we will be a little more generous and fix our assessment as ¼ and it is on these express terms that the settlement was made in the case of nilams. In the case of parambas we said we will have regard to the soil and not to the produce. We are not concerned with what you raise. We classified these parambas according to the natur

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of the soil and according to the cultivating facilities of particular plots, into many tharams and we said we are going to impose a rate upon it. This is not based on the produce at all. In the case of nilams if tapioca and other things are raised the State does not demand any additional tax for the simple reason that it is not an ordinary method of nilam cultivation.

Mr. Joseph Pettah.—Sweet potatoes ?

Mr. K. Achyuta Menon.—All these are crops which are raised on dry parambas. These are all things which can be raised on Payattupattam parambas also. So long as it remains a nilam if on it you raise crops which are raised in parambas we are not going to impose a tax because the settlement laid down that a nilam will remain a nilam for 30 years. If you use the paramba as a field we will still ignore it because Government still regard it as a paramba. Even if the paramba is converted into a nilam we cannot enhance the rate. Even if you raise paddy in the paramba we will ignore it because the settlement stated that for thirty years it will remain a paramba whatever maybe the crop that is raised. So it says in the case of nilams so long as it is registered as nilams it will remain as a nilam whatever may be the crop raised. The Settlement Proclamation by section 10 clearly laid down however that if you raise a second crop you are bound to give a second crop assessment. The settlement stated that that settlement will last for 30 years and further stated that if you raise a first crop you will have to pay so much and if you raise a second crop you will have to pay somuch. For the first crop you will have to pay so much and if you raise a second crop you will have to pay ¼ of this rate. Finally it is argued that it is highly vexatious and it is a source of menace to the public. He stated that this method of taxation afforded opportunities for playing mischief on the part of the revenue subordinates. I say these opportunities exist in many other cases also. That is no argument to deprive the state of a legitimate revenue to which it is entitled. The Hon'ble Member can succeed only if he can convince this House that the State is not legitimately entitled to it. To argue that because revenue subordinates often played mischief, the interest should be removed is certainly an argument to remove the subordinates not the assessment. In he case of my subordinates I can only repeat what mypredecessor has stated. Though the revenue subordinates may not be paragons of virtue, they are not also the embodiment of vice. They are people subject to the same imperfections that we find elsewhere. There is nothing remarkable in these people.

Then it is stated that the first crop may fail and therefore it is inequitable to levy an assessment on an occasional second

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crop. That is a clear case for asking the Government for remission. And if the State demands an assessment on the second crop nothing prevents him from saying that the crop failed not through his oversight but for purely unforeseen circumstances and thus a proper case may be made out for remission. Therefore there is no point in that argument also.

Lastly it was argued it had a corruptive influence because a partnership was going on between village officers and the landholders. I am not aware of any such partnership. It is alleged that the second crop is shared by the farmers and the village officials. This is hardly complimentary to the farmers whom the Hon'ble mover wants to help. It is his business to advise the farmers not to indulge in such unholy alliances. It is no argument to say that because the earnings are shared by the farmers and village officers the State should put an end to the assessment rather than trying to improve the farmers and the officials.

The only thing that savoured of an argument was the appeal to the generosity of the Government to forgo this income. Government would have considered this under normal conditions. But regard being had to the exceptional circumstances which we are having and to the financial commitments involved in the proposal, Government regret they cannot accept the resolution.

Mr. M. A. Chakko.—Will a single crop land be treated as a double crop land if an occasional double crop is raised on it?

Mr. K. Achyuta Menon.—On lands on which single crops were raised at the time of the settlement if you raise a second crop each year, you will have to pay an extra assessment. The moment you raise a second crop you will have to pay a tax. If you raise it permanently you are given the liberty to get the assessment compounded on favourable rates. They are given that concession. There is therefore no hardship.

Mr. M. A. Chakko.—I rise to support this resolution, on this ground. Something has been stated about freehold in the pandaravaka verumpattam lands. These tenures existed, these tenants existed, the Government existed and the collection of taxes existed long before the settlement. These lands were then known as Pandaravaka Verumpattam in the Ozhivu. The Government now says that 30 years ago they came to a covenant with the tenants saying that we give you the land.

Mr. K. Achyuta Menon.—The occasional second crop assessment was in the Ozhivu also.

Mr. M. A. Chakko.—There are three kinds of nilams, viruppu, mundakan and puncha. Government never asked for additional payments from the tenants whether it is viruppu, mundakan or puncha land. Three crops are raised. Accordingly these ands were classified in the Ozhivu as viruppu, mundakan or

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puncha and in some cases as viruppu mundakan. They may be assessed for the *tharam* of the nilam, i. e., according to the yield of the land. But the condition about the occasional raising of the double crop, and the investigation or enquiry whether a double crop is raised or not, came in only from the time of the Settlement Proclamation, which idea I think was imported from outside the State, viz., Br. Malabar or so. So the plea that we had only verumpattam in pandaravaka verumpattam and the free-hold was that of Government cannot hold water; because the idea cannot agree with the continuity of the tenancy. Those who took the land from the Government on pandaravaka verumpattam rate of assessment were owners of the land. The Government by a proclamation stated that they were going to make them free-holders and did it. So if there was a covenant there was only one party to the covenant. The other party was yet to agree. You imposed certain conditions and they were accepted. When we look at this aspect of the question, what we see is that at one time when you the Government assessed lands on certain terms we the tenants submitted to them. The position taken by the Government is that we cannot now complain about something about which we have agreed to before, because we accepted those conditions and took the land on these conditions. It is wrong to say that we took them by the generosity of the Government. That is not the position. The land was there, the tenure was there and the Government had by a proclamation stated that this must be the condition. When an occasional double crop is raised there will be the liability to an assessment in addition to the assessment that may have to be paid for raising only one crop. This occasional impost means that the land continued in the state in which the settlement officer found it at the time of the classification. If however that land is improved and made better, the Government will apply the general rule which governs all kinds of lands; i. e., the Government will not interfere. What the ryots thought was that any improvement made by them on the nilams would be governed by this rule. The Government will not interfere when through their exertion the ryots converted a single crop land into a double crop one. What the Government had in view when they said that an additional assessment will have to be paid by a tenant in case a double crop is raised is, because at the time of the assessment in fixing the rates a mistake might have been committed in the classification regarding the point that the lands cannot yield a double crop. There will be shades of difference between the level of the land, about the water available, so that one may not be very sure whether a double crop can be raised on a particular land. In the case of such land to be safe or to err on the safe side, certain

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lands might have been classified tentatively as single crop lands with the condition, that if a double crop is raised occasionally an additional assessment will be imposed. That has nothing to do in dealing with cases where by his exertion, the ryot has subsequently converted for other cultivations a single crop land into a double crop land. When you proceed to assess a party for the improvement he has made to the land, you will be deviating from the terms of the proclamation. That is what I understood to be the point of the argument of the Hon'ble mover of the resolution. To presuppose a covenant between the ryots and the Government and to affirm the Government has simply been generous, is not the correct way to approach the question. We want and claim not generosity but fairplay. It is admitted that the Government in assessing dry lands has clearly stated whatever improvements subsequently made on the lands will not be made the ground for assessment. The process of assessment there is by the tax in many cases. Only certain trees are counted and taxed in particular holdings for instance cocoanut tree, arecanut trees and jack trees. Many other trees may exist. But the Government do not tax them. Within the next thirty years many trees fit for counting and assessment may be planted or grown. The proclamation says that the Government will never interfere. Thus if the land is improved the cultivator enjoys the fruits of his labour and the Government do not seek a share. Applying the rule to the case of wet lands one can easily see that if a labourer converts a single crop land into a double crop land the Government must not interfere. But if an occasional second crop is raised on certain lands those lands may be taxed for a second crop. That was what we understood by the proclamation. But by commentaries and interpretations occasional has been made to apply to the permanent improvement of one class of land into another class of land. That is what we are up against. For these reasons I support the motion.

Mr. K. Achyuta Menon.—He said that what was occasional at the start became permanent by commentary. On the other hand it was permanent in the proclamation. It became 'occasional' by usage. By the terms of the proclamation for the first crop there was an assessment. On the second crop you have got a charge. The word occasional does not appear in the proclamation at all. Occasional came afterwards by usage.

Mr. Joseph Pettah.—The Hon'ble Leader of the House has explained the position of the Government in the matter. I am very sorry that the arguments which he has put forward are most of them one sided; and they remind me of the saying that "half a truth is worse than falsehood". In the first place I would request the Government to view the question as a whole and consider all the points together in their collective effect.

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Each argument taken solely by itself may not be sufficient justification for the abolition of the system. It is the cumulative effect of all the arguments that we have to consider. Thus for example, I had put forward the argument of ownership, but also I added that even if the ownership is not granted in full, the system was against the principle of even common tenancy.

Mr. K. Achyuta Menon.—No, I replied to that,

Mr. Joseph Pettah.—Yes, no doubt; and you said that difference between the practice obiaining under common tenancy and the Government practice was due to the fact that the tax levied by the Government was so very light in comparison with the pattom taken by an ordinary landlord. Why not apply the same principleto the Parambas? What answer could you give? Take the case of a paramba with only 50 trees on it at the time of the Settlement. Subsequently you increase the number of trees and thereby gets an additional income. And yet Government do not ask for an additional tax.

Mr. K. Achyuta Menon.—In the case of parambas the classification is based on the soil.

Mr. Joseph Pettah.—I understood the subtle distinction drawn by the Leader of the House between assessment based on soil and assessment based on produce. But he has forgotten that there is very often no radical difference between the soil of the paddy fields and the soil of adjacent parambas. That is a matter of common knowledge to all agriculturists. If the surface of these parambas is removed a few feet deep, it would be found that their soil too, is of the same kind as of the adjacent fields. Again, is the classifscation of parambas based on the soil while that of fields is based on the produce? If so, why do you tax trees, classifying them according to their field. Even the quality of the soil is fixed generally with reference to the field of the trees. So there is also the question of produce in the matter of parambas. If there are trees they are taxed according to the number. Therefore, one acre of paramba is on the same footing as one acre of paddy field. And yet, when a paramba is converted into a field and a paddy crop is raised on it, no additional assessment is made. But under section 10 of the proclamation you claim an additional tax if a second crop is raised on it. What I submit with all due deference is, I am not myslf a lawyer and I do not pretend to have any legal knowledge that whenever there is any doubt as regards the interpretation of a paricular part of the Proclamation, that has to be explained with reference to other parts of the Proclamation where things are made more clear. Now with reference to parambas it is made very clear in the Proclamation that for 30 years, whatever may be the improvements or alterations made,

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the Government should not interfere and should not make any additional assessment. The section is so comprehensive and clear. If that is the case as regards parambas why not seek inspiration from this part of the Regulation when you have to interpret the section regarding fields. The word "when" has to be understood as "wherever". "When a second crop is raised" should be taken to mean as "wherever a second crop is raised". Interpreted in this way, it will be found that the Proclamation takes into consideration only the condition of the lands at the time of the Settlement; and is not meant to apply to subsequent improvements.

It is against the very spirit of the Proclamation to provide for a future assessment. A settlement takes into consideration only the conditions that prevail at the time it is made. It does not have any anticipatory effect. Should we suppose that His Highness the Maharaja wanted to have one sort of procedure for the cocoanut garden owners and another for the owners of niloms. The spirit pervading the Proclamation must have been the same in regard to both classes. That spirit was to encourage people to improve their lands in all possible ways, by refraining from putting any additional burdens on them on account of such improvements.

The Hon'ble Member for Revenue spoke of legitimate and illegitimate incomes of the Government, and argued that if any item of revenue is legitimate, why should they drop it even though the amount is rather trifling; and he added why should the Government forgo such legitimate incomes merely because there is some abuse in its collection.

Mr. K. Achyuta Menon.—Because it is alleged that there is some abuse.

Mr. Joseph Pettah.—If it is illegitimate, even apart from any consideration of corruption in the method of its collection, it has to be given up. But my argument is that, even though an item of revenue is quite legitimate, if it, from its very nature, lends itself to so much of corruption, it may be given up. Now we come to the fact of the corruption. I admit—and I am one with the Leader of the House on this point—that our Revenue Officers are better in respect of moral integrity than any similar officers in any other part of India. What I say is that the system is so faulty that it gives room for so much of temptation. It is the system that I attack and not any Revenue Officer.

Mr. K. Achyuta Menon.—Temptation is always in your favour.

Mr. Joseph Pettah.—I do not want this temptation because it causes so much misery to the farmers. It is in the very nature of the system of second crop assessment that it will lead to corruption. Even in spite of the best scrutiny, even in spite

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of the honest attempts that may be made by the Tahsildars, it is hardlypossible to check such corruption. The leader of the House asked me why don't I advise the farmers to avoid the corruption. But I say it is too much to ask of them while the system isso tempting. I am therefore, attacking the system which leads to so much corruption and I am trying to get it abolished.

It was argued that if the first crop failed why not get a remission. We know practically how difficult it is to get a remission. If there is a complete crop failure remission is given, but that, too, only rarely. If it is a partial failure no remission is given at all.

The leader of the house was kind enough to say that there is at leastan argument in the appeal I made to the generosity of the Government. Well, even if you are not going to admit the strength of any other argument of mine, I have no complaint, provided my request is granted, and the objectionable system abolished. But the Hon'ble Leader adds as a proviso that the conditions of Government Finance are exceptional. But are they not exceptional to the farmers also; and more so than to the Government? At least in view of the appeal made to their generosity, let the Government view sympathetically the other arguments advanced by me. Even in the matter of principle there are some objections to the system of this second assessment; andin the vexation caused by it to the poor farmers there is anotherargument; in the corruption involved, there is another argumentstill. And last of all there is the argument of generosity. Puttogether all these arguments, and I strongly hope the final effect will be that the Government will be induced to grant thisrequest, which will cause so much satisfaction to the farmers ofthe State, while Government will be losing only a paltry sum of Rs. 5,000. I press the resolution.

Mr. K. Achyuta Menon.—The Hon'ble Member for Adoor stated that the assessment of a paramba is based on the number ofassessable trees in a paramba and if new trees are brought into being we do not enhance the assessment. Yes, for the obvious reason that trees will not bear fruit in the course of a few years. We assess only fruit bearing trees. There might be taxable trees after six or seven years. Even granting this, it is only in the fitness of things that future improvements of this kind are not taken into account in fixing the assessment in the settlement. It will take a long time to plant new trees and for them to bear fruits and therefore we did not take them into account.

Resolution put and carried.

As the mover was then absent the following resolution was considered withdrawn.

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Mr. P. Kumaran Ezhuthassan.—*This Council recommends to the Government that a full pension of Rs. 10 be granted to those copyists who were retained in service after the reorganisation of the Copyists' Establishment in Civil Courts in 1083 and who are now granted only a proportionate pension.*

The House rose for the day at 5 p. m.

C. J. MATHEW,
Secretary to the Council.

APPENDIX.

Minutes of the Standing Finance Committee Meeting held at 2-30 p. m. in the Diwan's room, Huzur Office, on Wednesday, the 14th February 1934.

Present.—C. G. Herbert Esq., I. C. S.—President.

1. Rama Varmha Tampuran, M. A., B. Sc., Bar-at-Law, Secretary to the Diwan.
2. M. R. Ry. P. V. Subramania Ayyar Avl., B. A., Comptroller of Accounts.
3. ,, Paul Mampilli Avl., B. A., B. L.
4. ,, C. J. Mathew Avl., B. A., B. L., Secretary to the Council and Convener.

Messrs. T. K. Nayar and M. Krishna Menon being absent, there was no quorum and hence the meeting did not take place.

C. J. MATHEW,
Secretary to the Legislative Council and Convener.

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